FOR MYSORE STATE

Scott. Old No. II-27. New No. II-[illegible]

H.E.L.A. **(195 5) Department.**

Rt. **SERIES.**

G.O. No. 1137 L.A.

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OB

Dated 26-11-1955

[Despatch Abstract.]

TAX.- House - Kollegal Panchayat (Coimbatore District) Postponement of general revision from 1-4-54 to 1-10-54 - Not pursued in audit.

From

Sri J. Sivanandam, I. A. S.,
Inspector of Ml. Cls and Local Boards, Madras-1.

To

The Secretary to Government,
Health, Education and Local Administration Department,
Madras.

L. DIS.No. 30510/55 dated 10-9-55.

Sir,

Sub:- Tax-- House--Kollegal Panchayat--General revision postponed from 1-4-1954 to 1-10-54.. condonation--Requested.

Ref:- Letters from the Executive Officer, Kollegal Panchayat, Roc.No. 1853/54 dated 27.5.55 and 17.8.55.

....

I forward herewith the letter of the Executive Officer, Kollegal Panchayat referred to above. I request that Government may kindly condone the postponement of the General revision of the assessments in the Kollegal Panchayat by one half year as requested by the Executive Officer.

FOR INSPECTOR.

ssraj. 13.9.55.

ASSISTANT SECRETARY TO GOVERNMENT
14 SEP 1955
HEALTH, EDUCATION & LOCAL ADMN. DEPT.

Health, Education and Local Administration department.

Endl: No

Referred to the Examiner of Local Fund Accounts for remarks.

(By order)

Asst. secretary to Govt

To

The Examiner of Local Fund Accounts,

Madras -

P. 32—10,50,191—7-11-49.

5

Local Administration Department | Received ..... Registered .....

From (Name) Sri P.K.Sankara Menon,
Designation Executive Officer,
Station Kollegal Panchayat,
K o L L E G A L.
(Coimbatore District)

To

The Secretary to the Government of Madras,
Local Administration Department,
Fort St. George, MADRAS.

Thro' the Additional District Panchayat Officer Coimbatore.

-1991
Kollegal.

Endorsement No. 1853 /54-A, dated 27 -----5----- 1955

DISTRICT PANCHAYAT OFFICER A 30 MAY 1955 2379 COIMBATORE

Sir,

Sub: TAX - House tax - Kollegal Panchayat - Coimbatore District - General revision from 1-4-1954 - Not given effect to - Postponement to 1-10-1954 - Condonation - requested.

I beg to state that the quinquennial revision of house tax within the area of this Panchayat which should have been given effect to from 1-4-1954 had to be postponed for one half year and was given effect to only from 1-10-1954 under the following circumstances:

The Panchayat Board in its resolution No.110 dated 30-10-53 resolved to levy house tax on annual value basis from 1-4-1954 The tax was originally levied on the capital value basis. In its resolution No.292 dated 6-3-54 the panchayat finally fixed the rate of tax at 4½% of the annual value. The Executive Officer in his letter Roc.No.1848/53 dated 15-3-1954 reported to the Regional Inspector of Municipal Councils and Local Boards that the rate of 4½% fixed by the Board was too low and would reduce the house tax receipts as compared with the existing demand and solicited orders. In his letter Roc.No.1853/54 dated 12-7-54 (copy enclosed) the Executive Officer again addressed the Regional Inspector stating that the demand arrived at for I half year of 1954-55 on the basis of the new rate was Rs.14,036-7-0 as against the old demand of Rs.16,180-14-0 This letter was supported by a statement showing the total for each ward. The details as to how the demand of Rs.14,036-7-0 was arrived at are not available.

The Regional Inspector in his Proceedings L.Dis.7128/54 dated 19-10-54 (copy enclosed) ordered that "Inasmuch as the I half- year of 1954-55 is already over, the Executive Officer is advised to issue demand notices as per the rate fixed by the Panchayat Board in its resolution No.292 dated 6-3-54 and collect the taxes and also move the Panchayat for reconsideration and enhancement of the tax from 1-10-54"

The Executive Officer, Sri P.Ramachandra Hegde would appear to have amended the assessments on rental value basis after receipt of the Regional Inspector's order dated 19-10-54 trying to give effect to the change over from capital value to rental value from 1-4-1954 retrospectively. But the lists remained in an incomplete stage and the special notices were not issued. Thus the quinquennial revision which synchronised with the change over from capital value to the rental value with effect from 1-4-1954 stood postponed.

The Executive Officer, Sri P.Ramachandra Hegde left the office on transfer on 20-1-55. The President took charge of the office on 20-1-55. The President as executive authority reported to the Regional Inspector in Roc.No.1853/54 dated 1-2-55 (copy enclosed) that the revision lists prepared by the Executive Officer were incomplete, defective and had omissions and were not attested and requested instructions whether the lists may be completed after rectifying the defects and carrying out the amendments wherever necessary. The Regional Inspector in his Roc.No.3084/55-B3 dated 5-3-55 (copy enclosed) ordered that the Executive Authority

P.T.O.

should carry out the amendments and complete the lists and that the bills for the I half year of 1954-55 should be served before 31-3-55. It was also ordered that the Government should be addressed for condonation in having postponed the quinquennial revision which should have taken effect from 1-4-1954.

The President as Executive Authority therefore immediately rectified the defects such as omissions, irregular assessments, etc. and revised and completed the lists for I half year of 1954-55 as the change over from capital value to rental value The special notices and bills were served before 31-3-55. The demand fixed as per the change over is Rs.19,073-12-6 as against the figure of Rs.14,036-7-0 furnished by the Executive Officer and the previous half-year's demand of Rs.16,184-13-0. So the house tax has increased by Rs.1,888-15-6 per half year. The Regional Inspector's orders were received in this office on 8-3-1955. The special notices and the bills were issued simaltaneously in the last week of March 55 which was unavoidable.

The demand for I half year of 1954-55 was taken as assessment for the II half year of 1954-55 and treated as quinquennial revision from 1-10-1954. The public notice for the quinquennial revision contemplated in the rules has been issued on 29-3-55. Thus the quinquennial revision which should have been given effect to from 1-4-54 has been given effect to only from 1-10-54.

In the circumstances, I request that the Government may be pleased to condone the irregularity in the postponement of the quinquennial revision by one half year. A copy of the Inspection notes of the Assistant Examiner of Local Fund Accounts L.F.14 W.C. dated 9-4-55 and a copy of P.B.R.No.309 dated 31-3-55 are also enclosed for favour of perusal.

This letter is submitted in duplicate.

Yours faithfully,

PRESIDENT 21/5

EXECUTIVE OFFICER 21.4.55

21/5 KVR 21.5.55

Encl:

1) Copy of letter Roc.1848/53-C dated 15-3-54 of the Executive Officer
2) Copy of letter Roc.1853/54-A dated 12-7-54 of the Executive Officer
3) Copy of Proceedings L.Dis.7128/54 dated 19-10-54 of the Regional Inspector.
4) Copy of letter Roc.1853/54-A dated 1-2-55 of the President (Executive Authority)
5) Copy of Roc.3084/55-B3 dated 5-3-55 of the Regional Inspector
6) Copy of Inspection notes L.F.14 W.C. dated 9-4-55 of the Assistant Examiner of Local Fund Accounts, Salem.
7) P.B.R.No.309 dated 31-3-55.

Enclosure No.1

Copy of letter Roc.No.1348/53-C dated 15-3-54 from the Executive Officer, Kollegal Panchayat to the Regional Inspector of Municipal Councils and Local Boards, Western Range, Coimbatore.

Sub: Tax - House tax - Class I Panchayats - Kollegal Panchayat - Coimbatore District - Change from Capital value basis to Annual value basis -

Ref: Inspector's Circular D.Dis.69582-52 dated 12-6-53

In accordance with the instructions contained in the circular of the Inspector of Municipal Councils and Local Boards cited in the reference above (copy also is enclosed), the Panchayat Board, Kollegal in a special meeting held on 30-10-53 and resolved in its resolution No.110 to levy house tax on annual value basis with effect from 1-4-1954. 11 members excluding President attended the meeting. President was also present. 1 member gave dissent. Meeting notices have been properly ~~served~~ Served on all members. The Executive Officer in his note dated 23-11-53 requested the board to hold a meeting at the earliest and fix the rates of percentage proportionate or progressive at which the house tax may be levied on annual value. The board in its resolution No.179 dated 30-11-53 resolved to adjourn the meeting. The matter was again brought before the board ~~in~~ and it resolved in its resolution No.232 dated 25-1-54 to adjourn the meeting. The matter was again placed before the board with a plea that postponement of the fixation of percentage has stood in the way of conducting the general revision. A copy of the note of the Executive Officer placed before the board is enclosed. The board in its resolution No.243 dated 26-2-54 fixed the percentage at 6¼% of the annual value and resolved to exempt those houses whose annual value including all the buildings owned by a person does not exceed Rs.12/- in a year.(copy enclosed). Meeting notices have been served on all members.

The above resolution was effected in a special meeting attended by 12 members excluding the President. The President has attended the meeting. There was no dissent and the decision was unanimous.

Two petitions from the public arose opposing the percentage fixed by the board and pleading for the reduction of the percentage. The Panchayat again met on 6-3-54 in a special meeting for reconsidering the resolution already passed and resolved to fix the percentage at 4½% of the annual value cancelling the previous resolution which had fixed at 6¼% of the annual value (copy enclosed) The special meeting was attended by 10 members excluding the President and President also attended the meeting. Only one member gave his dissent. Meeting notices have been served on all members.

In conclusion I beg to state that the sale reason for changing the 6¼% originally resolved to 4½% is the placing of a public petition Before the board by the President. The effect of such fixation of rate on the financial position of the board was not at all considered. At this new rate even the present tax on some rental buildings will run down. There are only about 15% rental buildings. It is therefore doubtful whether this rate will fetch the present income under house tax

Submitted for information

Sd/P.Ramachandra Hegde
EXECUTIVE OFFICER.

(True copy).

KOLLEGAL PANCHAYAT, KOLLEGAL.

P.T.O.

Enclosure No.2

Copy of letter Roc.No.1853/54-A dated 12-7-1954 from the Executive Officer, Kollegal Panchayat, to the Regional Inspector of Ml.Cls. and Local Boards, Coimbatore.

Sub: Tax - House tax - Kollegal Panchayat - Coimbatore District - Change from capital value to annual value - Report submitted - instructions requested

Ref: This office Roc.No.1848/53-C dated 15-3-54.

I beg to report the following facts for your kinformation and necessary action.

As per order of the Inspector of Municipal Councils and Local Boards in his D.Dis.69582/52 dated 12-6-53 the Kollegal Panchayat in its meeting held on 26-2-54 resolved in its resolution No.243 to levy house tax on annual value at the rate of 6¼% of the annual value. This rate would have improved the finance of the panchayat from house tax. But the Panchayat subsequently changed the rate of levy to 4½% in resolution No.292 dated 6-3-54 and this change has affected the income from the house tax for 1954-55. A report in this matter had already been made to the Regional Inspector in this office Roc.1848/53-C dated 15-3-54.

A detailed account as to how the finance of the panchayat from the house tax is affected can be seen from the statement enclosed. I conducted the general revision and the assessment book is ready for publication. The publication will be made ~~xxxthx~~ immediately on receipt of the reply from the Regional Inspector on this report. I beg to report that the resolution made by the board subsequently in resolution No.292 dated 6-3-54 has not improved the income of the panchayat from house tax even-though the purpose of the change to annual value was expected to increase the income from house tax.

An early reply may kindly be sent to me as to whether I can go apace with the publication and collection of house tax for 1954-55.

Sd/P.Ramachandra Hegde
EXECUTIVE OFFICER

(True copy)

EXECUTIVE OFFICER,
KOLLEGAL PANCHAYAT, KOLLEGAL.

Enclosure No.3:

Proceedings of the Regional Inspector of Municipal Councils and Local Boards, Western Range, Coimbatore.
Sri Md. Anwer Hussain.

No.L.Dis.7128/54 dated 19-10-1954.

Sub: Tax - House - Kollegal Panchayat - Coimbatore District - Basis of levy -

Read: Roc.1848/53-C dated 15-3-54 of the Executive Officer, Kollegal Panchayat.
L.Dis.1181/54 dated 1-10-54 of the Addl. Dist. Panchayat Officer, Coimbatore.

ORDER:

IN as much as the 1st half year of 1954-55 is already over, the Executive Officer Kollegal Panchayat is advised to issue demand notices as per the rate fixed by the panchayat in its resolution No.292 dated 6-3-1954 and collect the tax.

He is also requested to move the panchayat for the enhancement of rate at least with effect from 1-10-1954.

(Sd)R.Vijayaraghavalu Naidu
for Regional Inspector.

(True copy)

EXECUTIVE OFFICER.

Enclosure No.4:

Copy of letter Roc.No.1853/54-A dated 1-2-55 from the Executive Authority, Kollegal Panchayat, Kollegal to the Regional Inspector of Ml.Cls & Local Boards, Coimbatore.

Sub: Tax - House tax - Levy of - Kollegal Panchayat - Annual value basis - Quinquennial revision - giving effect to certain irregularities - position clarification requested

Ref: Regional Inspector's D.Dis.69582/52 dated 12-6-53

I have the honour to bring the following defects on perusal of the assessment books prepared by the ex.Executive Officer to fix the demand of house tax for the first half year ending 30-9-54 for your information and necessary instructions to proceed in the matter.

The original demand for 53-54 related to the second half-year was Rs.16,180-14-0. The quinquennial revision was given effect to, according to which the valuation of the building ought to have been raised to have increase in demand but nothing was observed in this revision. Secondly the annual value basis has been introduced by the Inspector throughout the state with a view to increase in demand to meet the growing expenditure. But this too has been defeated in this Panchayat. The main reason is that the Executive Officer has not done full justice in either raising the value of the building or fixed the actual rent by the reasonable and approximate rents considering the locality and the importance.

Though the percentage fixed by the panchayat is 4.5, they ought to have been increase of Rs.5,000/- apparently, had he but observed keenly about the valuation as well as the rents estimated.

On perusal of the registers maintained for all the 14 wards he has reduced the taxes of majority of the buildings from that of the existing ones. He has raised unreasonably to certain buildings by 200% to 300% of the existing taxes. Necessary lists showing the cases where the existing taxes have been reduced which amounts to nearly Rs.1,500/- per half year. Moreover, he has not attested all the corrections made in them besides the revision petitions have been received and certain cases were reduced. Final totals and abstract were not arrived at and certified about this demand by the Executive Officer. Many cases have been left without fixing the taxes.

He has reported in his Roc.No.1853/54-A dated 12-7-54 to the regional Inspector that the percentage is too low and the demand has been arrived at Rs.14,036-7-0 as against Rs.16,180-14-0 of 53-54 stating therein, that the books were ready for publication. But while totalling all the assessments in the lists handed over by the Executive Officer on the eve of his transfer comes to Rs.17,045-4-0 Thus the lists prepared and kept ready for publication for Rs.14,036-7-0 are not seen here.

In the above circumstances, it is apparent that the figures submitted by the Executive Officer is too low from the actual found in the registers. Even if this panchayat were to rectify these under assessments the demand will be increased by Rs.1,500/- per half year. Thereby the total demand for this half year ending 30-9-54 will be not less than Rs.1,500/- plus the difference between the old demand and the demand arrived at by totalling these lists ie., Rs.850/- Rs.2,300/- per half year.

Hence I request that I may kindly be instructed and advised as to the procedure whether these assessment books (lists) have to be certified and attested by the Ex.Executive Officer, or it may be certified by the Executive Authority now besides attesting the corrections found therein and amending the corrections and omissions. As the financial year is coming to a close this may kindly be treated as specially urgent and orders passed favourably.

Sd/A.K.Bangara Setty
Executive Authority.

(True copy)

P.T.O.

EXECUTIVE OFFICER

Enclosure No.5

Memorandum of the Regional Inspector of Municipal Councils and Local Boards, Western Range, Coimbatore.

Roc.No.3094/55-B3 dated 5-3-55.

Sub: TAX - House - Kollegal Panchayat - Coimbatore District - Annual value basis - Quinquennial revision - certain irregularities - regarding - instructions.

Ref: Roc.No.1853/54-A dated 1-2-55 of the Executive Authority, Kollegal Panchayat.
2. Roc.No.768/55 dated 28-2-55 of the Additional District Panchayat Officer, Coimbatore.

The Executive Authority, Kollegal Panchayat is requested to issue necessary special demand notices as contemplated in rule 9(3) of the rules issued in G.O.No.520 L.A., dated 24-3-1951 for the first half year of 1954-55 before 31-3-1955 as the amount could not be recovered as per rules unless the bills are served within the half-year to which it relates or in the succeeding half year.

The Executive Authority, Kollegal Panchayat is advised to address the Government for the condonation of the irregularity in not having given effect to the quinquennial revision of house tax on the due date and having postponed it from 1-4-1954 to 1-10-1954. He is also informed that (1)the irregulaity in having reduced the house tax and having increased unreasonably may be rectified under rule 2 and 9 of the rules aforesaid (2) that the final totals and abstract of the demand which have not been entered in the revision registers by the ex.Executive Officer, may be supplied by the present Executive Authority(3) that the amounts of rental value and the amount of assessment in respect of 152 buildings reported by him which have not been entered in the revision register prepared by the Ex.Executive Officer may also be supplied by the Present Executive Authority.

Sd/R.Vijayaraghavalu Naidu
for Regional Inspector.

(True copy)

EXECUTIVE OFFICER.
KOLLEGAL PANCHAYAT, KOLLEGAL 27/5/55

Enclosure No.6:

Notes of Inspection on the accounts of the Kollegal Panchayat by the Assistant Examiner of Local Fund Accounts, Western Circle, Salem.

Date of Inspection: 9-4-1955 L.F.No 14 W.C. d/9-4-55

House tax:

In his proceedings D.Dis.6955-52 dated 12-6-53, the Inspector of Municipal Councils and Local Boards ordered that the tax should be levied on rental value basis from 1-4-53 or if the demand notices for 53-54 I half year issued from 1-10-53. The Panchayat board in P.B.R.No.110 dated 30-10-53 resolved to levy the tax on annual value basis from 1-4-54. The Panchayat Board resolved in P.B.R.No.243 dated 26-2-54 to levy the tax at 6¼% of the annual value. This was reduced to 4½% at a special meeting held on 6-3-54. The Executive Officer reported to the Regional Inspector of Municipal Councils and Local Boards on 15-3-54 that the reduction of tax would defeat the very object of levy at rental basis as the tax amount will be considerably reduced and solicited orders. The Regional Inspector of Municipal Councils and Local Boards in his Proceedings dated 19-10-54 ordered that "inasmuch as the I half year of 54-55 is already over, the Executive Officer is advised to issue demand notices as per the rate fixed by the Panchayat Board in its resolution No.292 dated 6-3-54 and collect the tax." and also move the panchayat for the enhancement of the rate from 1-10-54. The subject was not

however placed before the board for reconsideration and enhancement of the rate from 1-10-54 so far by the Executive Authority and the rate of 4½% stands - the second half year of 54-55 having been completed. It has so happened that the quinquennial revision of house tax had to be given effect to from 1-4-54, and this synchronise with the change from capital to rental value basis. But the Executive Officer would appear to have amended the assessments on rental balue basis after receipt of the Regional Inspector of Municipal Councils and Local Boards order dated 19-10-54, trying to give effect to the change over from capital value to rental value from 1-4-54 retrospectively eventhough no special notices were issued in respect of enhancements of tax, and ~~the general revision was not also given before 1-10-54~~ from 1-10-54 the notice of general revision thus for the same assessment from 1-4-54, the assessment for 54-55I half year was treated as change over from capital to rental value, and the assessment from 54-55II half ~~year~~ as general revision.

In respect of 54-55I, the special notices in respect of ~~the~~ increases ~~of~~ in assessments and demand notices were issued simultaneously in the last week of March 1955 instead of sufficiently early so as to allow time for the receipt of objections on special notices and then finalise the demand. The simultaneous issue of demand notices along with the special notices is not in order.

The following defects are noticed:

1)The time of 30 days allowed for presenting any objection has become ineffective with the issue of demand notice as only appeals can be presented within 15 days after paying the tax. The opportunit which should be given to the party has thus been restricted, and any petition given on the special notice within 30 days may have to be considered.

ii)The general revision which should have been given effect to from 1-4-54 has been given effect from 1-10-54. The postponement by one half year ~~is~~ irregular and would need the condonation of Government.

iii)So far as the general revision is concerned, there is no question of revision petition, and appeals on demand notices are only admissible. Appeals preferred in time on the tax for 54-55II half year may thus have to be considered.

iv)The amendment of any assessment for 54-55I half year on the refision petition or appeal cannot have effect on the tax for 54-55II half, as the latter is general revision and has to be treated as a fresh assessment by itself. Any reduction will have to be ~~made~~ only on appeals on the general revision on the demand notices for 54-55II half year.

v)~~The~~ Special notice forms were fot printed locally as the supply was not received from Hoe & Co., as the matter was urgent. The ratification for local printing would need to be obtained.

Sd/V.Rangaratnam,
Asst. Examiner of Local Fund
Accounts, Western Circle,Salem.

(True copy)

27.5.55

EXECUTIVE OFFICER,
KOLLEGAL PANCHAYAT, KOLLEGAL.

PROCEEDINGS OF THE KOLLEGAL PANCHAYAT DATED 31-3-55.

---

6. READ memorandum Roc.No.3084/55-B3 dated 5-3-55 of the Regional Inspector of Coimbatore, issuing certain instruction regarding house tax and suggesting to obtain the condonation of the Government for postponing to 1-1-54 the Quinquennial revision which should have come into effect from 1-4-54.

P.B.R.No.309 dated 31-3-55.

Government should be requested for condonation regarding postponement of Quinquennial regision from 1-4-54 to 1-10-54. The board has at its special meeting on 6-3-54 resolved in resolution No.292 that the said revision shall come into effect from 1-4-54.

According to that, it was the duty of the then Executive Officer, Sri P. Ramachandra Hegde, to bring into effect from 1-4-54. The board resolved that it is his carelessness in not carrying it out in time.

Sd/ A.K. BANGARA SETTY,
31-3-55.
President.

/True copy translated from kannada/

EXECUTIVE OFFICER.

KVR
27.8.86

G.F. 82 (a)—28,76,500—20-1-54.

Local Administration Department

From (Name) Sri.P.K.Sankara Menon,

Designation Executive Officer,

Station Kollegal Panchayat

KOLLEGAL.

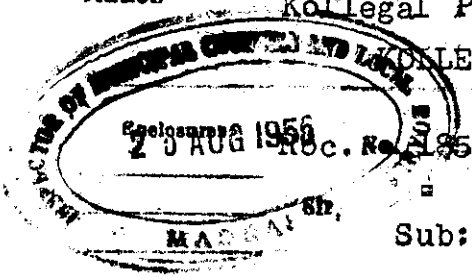
Received ——— Registered ———

To

The Inspector of Local Boards,

M A D R A S.

37384



Roc. No. 1853/54-A. dated 17-8-1955.

Sub:- T A X - House Tax - Kollegal Panchayat - General revision from 1-4-1954 not given effect to Postponement to 1-10-1954 - condonation -

Ref:- INSPECTOR'S Memorandum Roc.35010/55 dated 4-8-1955.

I beg to state that the presumption of the Inspector of Local Boards, that there was no loss to the Panchayat consequent on the postponement of quinquennial revision of house tax from 1-4-1954 to 1-10-1954 is correct.

PRESIDENT. 18/8/55

EXECUTIVE OFFICER. 18.8.55

Copy submitted to the Additional District Panchayat Officer, Coimbatore.

Copy submitted to the Regional Inspector of Municipal Councils and Local Boards, Coimbatore.

NR/18/8/-.

-:-

C. No. 91578/55]

HELA (L4)

Tax - House - Kolla ja i - (Coimbatore) Panchayat General revision postponed from 1-4-1954 to 1-10-54 - Condonation.

From the E.O. Kollegal Pt No 1853/54 A dt 27.5

Ref :- From the G. L. A., L. D. & No. 30510/55 dt. 10.9.55

—

Memo Endt. No. 91578/55-L4-1 L.A dt. 1.10.55

Referred to the Examiner of Local Fund Accounts for remarks.

30/9/55

1.10.55

PT 30.9.55

CENTRAL DESPATCH BRANCH

Despatched by Van. / Messenger.

Date 7/10/1955. Despatcher's initials

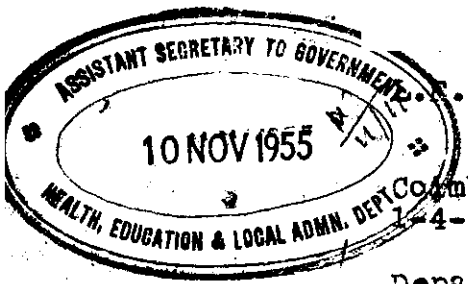
To The Exr. of L. F. Accts. Madras. 1.

C with cy of ltr original to be returned with reply

fr 1-14 f

L4

Office of the Examiner of
Local Fund Accounts,
Old High Court Buildings,
First Line Beach, Madras I.



D.O. No. 6457 dated 8.11.55

Subject: Tax - House _ Kollegal Panchayat - Coimbatore Dt. - General revision - postponed from 1-4-54 to 1-10-54 - condonation.

Ref: Health, Education and Local Administration Department Memorandum 91578/55-L4-1 dated 1-10-1955.

114736

In the circumstances stated by the Executive Officer, Kollegal Panchayat, there is no audit objection, to Government ratifying the action of the Executive authority in having postponed the General revision of House Tax from 1-4-54 to 1-10-1954.

2. The original letter received with the above Government memorandum is herewith returned.

Assistant Examiner.

To
The Secretary to Government,
Health, Education and Local
Administration Department,
MADRAS.

HELA(4)

[C. No. 91578/55]

10/26.11/55

Sub: Tax. House – Kollegal Panchayat (Coimbatore Dt.) – Postponement of general revision from 1-4-1954 to 1-10-1954 – ~~Ratified~~ not pursued in audit.

From the E.O., Kollegal Pt. No 1853/54-A dy 27-5-55

Hp 3-4 cf

From the Dy. Dir. of Panchayats (L. Bds) L.Dis No. 30510/55 dy 10.9.55

plcf

From the Exr. of L.F. Accts. L.F. No 6957 dy 8-11-55

Order (Rt) No 1137 L.A dy 26.11.55

~~The E.O., Kollegal Panchayat is informed that~~, in the circumstances stated by the E.O. Kollegal in his letter cited, his action in having postponed the general revision of house-tax assessments in the panchayat from 1-4-1954 to 1-10-1954 ~~is ratified as a Special Case~~ will not be pursued in audit

Hp 3-4 cf

CENTRAL DESPATCH BRANCH
Van.
Pcl.
Dispatched by
Regd./Ord.
Messenger.
Date 30/11
Despatcher's Initials.

To
The E.O., Kollegal Pt. Thro' the Pdt., Pt (Coimbatore Dt.)

RJ 23.11.55

26/11

26/11/55

[P.T.O.]

Td (Contd)
The Insptr. of Mil. Wks. of the Bds.
The Exr. of L.F. Accts.

Wlt:- The above dumpt order on page 1 ante is based on the recommendations of the Insptr. of Mil. Wks. of the Bds and the Exr. of L.F. Accts and is for approval.

p1-f

p17cf

22/11/55

22.11.55

24/11/55